

This does not, of course, relate to a legacy given "free of duty." The estate in such a case is always liable (through the executor) to pay the duty.

The rate of legacy duty depends upon the relationship of the legatee to the testator under whose will the property is derived. Thus, a husband or wife or child or other descendant or ancestor of the deceased has to pay 1 per cent legacy duty on the legacy coming to them (with the important exceptions given below), a brother or sister or the descendant of a brother or sister of deceased has to pay 5 per cent and all other persons, whether of more remote relationship or not related at all ("strangers in blood") to deceased have to pay 10 per cent.

There are very important exceptions in the case of the 1 per cent duties.

The first is, that no (1 per cent) legacy duty is to be paid where the estate does not exceed £15,000.

The next is, that no (1 per cent) legacy duty is to be paid where the amount or value of the legacy plus any other legacies derived by the same person from the deceased does not exceed £1,000 (whatever the principal value of the estate may be).

The third is, that where the legatee is the widow or a child under 21 of the deceased and the amount

or value of the legacy, together with any other legacies derived from the same deceased does not exceed £2,000, the legacy duty (i per cent) is not chargeable.

A curious provision is that a legatee whose husband or wife is a nearer relative to the testator than the legatee, comes in at the lower rate.

If a legatee is not a blood relation to deceased,